

CA Form 100S
BUSINESS RULES FOR TAX YEAR 2007
Version 2007v3.0

| Rule Number | Parent Schema | Rule Text | Severity | Error Type |
|-------------|--|--|---------------------|------------|
| F100S-010 | Form 100S Schedule Q | Form 100S, APB/APE [TaxPeriodBeginDate] or [TaxPeriodEndDate] can not be set to a date of 12-31-9999. | Reject and Continue | |
| F100S-020 | | Form 100S, APE [TaxPeriodEndDate] can not be earlier than APB [TaxPeriodBeginDate]. | Reject and Continue | |
| F100S-030 | | Form 100S, APB [TaxPeriodBeginDate] can not be later than the current date [Timestamp]. | Reject and Continue | |
| F100S-035 | | Form 100S, APE [TaxPeriodEndDate] can not be later than the current date [Timestamp]. | Reject and Continue | |
| F100S-040 | | Form 100S, APE [TaxPeriodEndDate] can not be more than 375 days past APB [TaxPeriodBeginDate]. | Reject and Continue | |
| F100S-060 | | Form 100S, APB [TaxPeriodBeginDate], APE [TaxPeriodEndDate], and California corporation number [CACorporationNumber], SOS number [SOSNumber], or LLC temp number [LLCTempNumber] match a previously accepted return. | Reject and Continue | |
| F100S-065 | | Form 100S, APB [TaxPeriodBeginDate] cannot be earlier than 12-10-06. | Reject and Continue | Modified |
| F100S-070 | | If Form 100S, Question A [Dissolved], [Surrendered], [Merged], [IRC338Sale], or [QSubElection] is checked, then the [DispositionDate] must be present. | Reject and Continue | |
| F100S-071 | | If Form 100S, Question D [IsWatersEdgeFiling] is checked "Yes", then Form 100-WE must be attached. | Reject and Continue | |
| F100S-091 | | Form 100S, Question E [AnyQSubSSubsidiariesIncluded] is checked "Yes", then Schedule QS Worksheet must be attached. | Reject and Continue | |
| F100S-100 | | Form 100S, Question C [BusinessActivityCode] must be a valid 6 digit Principal Business Activity (PBA) code per the current Form 100S Booklet. | Reject and Continue | |
| F100S-110 | | If Form 100S, Question P [IsApportioningUsingSchR] is checked "Yes", then Schedule R must be attached. | Reject and Continue | |
| F100S-155 | Form 100S State Adjustments | If Form 100S, Line 4 [NetCapitalGain] amount is present, then Schedule D (100S) must be attached. | Reject and Continue | |
| F100S-160 | | If Form 100S, Line 5 [DepreciationAndAmortization] amount is present, then Schedule B (100S) must be attached. | Reject and Continue | |
| F100S-180 | | If Form 100S, Line 9 [IntercompanyDividendsDeduction] amount is present, then Schedule H (100S) must be attached | Reject and Continue | |
| F100S-190 | | If Form 100S, Line 10 [WatersEdgeDividendsDeduction] amount is present, then Schedule H (100S) must be attached | Reject and Continue | |
| F100S-210 | | If Form 100S, Line 12 [EDABusinessExpenseAndInterest] is present, then either Form 3805Z, Form 3807, or Form 3809 must be attached. | Reject and Continue | |

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| F100S-220 | CA NetIncome | If Form 100S, Line 16 [NetIncomeState] amount is negative, then Line 17 [Sec23802eDeduction], Line 18 [NOLCarryover], Line 19 [PiercesDiseaseEDANOLCarryover] and Line 20 [DisasterLossCarryover] may not be significant. | Reject and Continue | |
| F100S-230 | | Form 100S, Line 15 [NetIncomeAfterAdjustments] and Line 16 [NetIncomeState] amounts must be equal if Question P [IsApportioningUsingSchR] is answered No. | Reject and Continue | |
| F100S-240 | | If Form 100S, Line 15 [NetIncomeAfterAdjustments] and Line 16 [NetIncomeState] amounts are not equal then Question P [IsApportioningScheduleR] must be answered "Yes" and Schedule R, Line 1a [NetIncomeLossAfterAdjustments] must equal Form 100S, line 15 [NetIncomeAfterAdjustments]. | Reject and Continue | |
| F100S-243 | | If Form 100S, Line 18 [NOLCarryover] is positive, then Form 3805Q must be attached. | Reject and Continue | |
| F100S-246 | | If Form 100S, Line 18 [NOLCarryover] is present, the amount must equal Form 3805Q Part III, Line 3 [CurrYrNOLDeduction]. | Reject and Continue | |
| F100S-248 | Taxes | If Form 100S, line 22 [Tax] is more than \$800, then Form 3805Z, Form 3806, Form 3807, and 3809 Schedule Z Part IV [MinFranchiseTaxCrLimitation] must be blank. | Reject and Continue | |
| F100S-250 | | If Form 100S, Line 25 [AdditionalCreditsSubtotal] amount is present, then Schedule C (100S) or Form 3540 must be attached. | Reject and Continue | |
| F100S-260 | | Form 100S, Line 26 [TotalCreditsCurrYr] must equal the sum of Lines 23 [CreditAmount] + Line 24 [CreditAmount] + Line 25 [AdditionalCreditsSubtotal]. | Reject and Continue | |
| F100S-265 | | If Form 100S, Line 28 [BuiltInGainsTax] amount is present, then Schedule D (100S) must be attached. | Reject and Continue | |
| F100S-290 | | Form 100S, Line 30 [TotalTax] must equal the sum of Line 27 [TaxMinusCredits], Line 28 [BuiltInGainsTax] and Line 29 [ExcessNetPassiveIncomeTax]. | Reject and Continue | |
| F100S-295 | Payments | If Form 100S, Line 33 [NonResOrRealEstateWithholding] is present, then either Form 592-B, Form 593-B, or Form 594 must be attached. | Reject and Continue | |
| F100S-270 | | Form 100S, Line 35 [TotalPayments] must equal the sums of Line 31 through Line 34 [OverpaymentPriorYear] + [AmountPaidEstimated] + [NonResOrRealEstateWithholding] + [AmountPaidWithExtension]. | Reject and Continue | |
| F100S-300 | Amount Due Or Refund | Form 100S, Line 40 [OverpaymentRefunded] must equal the result of Line 37 [OverpaymentBeforePenaltyAndInt] minus Line 38 [OverpaymentCreditedNxtYr] and Line 39 [StateUseTax] and Line 41a [PenaltyAndInterest], if applicable. | Reject and Continue | |
| F100S-310 | | If Form 100S, Line 41b [EstPenExceptionBorC] is checked, then Form 5806 must be attached. | Reject and Continue | |
| F100S-320 | | Form 100S, Line 42 [BalanceDueWithReturn] must equal the sum of Line 36 [TaxMinusCreditsAndPayments], Line 38 [OverpaymentCreditedNxtYr], Line 39 [StateUseTax], Line 41a [PenaltyAndInterest], minus Line 37 [OverpaymentBeforePenaltyAndInt]. | Reject and Continue | |
| F100S-330 | Schedule J | If Schedule J, Line 2 [LookBackInterest] is present, then Form 3834 must be attached. | Reject and Continue | |
| F100S-335 | | If Schedule J, Line 5 [CreditRecaptureAmount] attribute [CAForm3501Indicator] is present, then Form 3501, Line 16, column (c) [CreditRecapture] amount must be present. | Reject and Continue | |

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| F100S-337 | | If Schedule J, Line 5 [CreditRecaptureAmount] attribute [CAForm3805ZIndicator] is present, then Form 3805Z, Part I, Line 1b [GeneralHiringCrRecapture] amount must be present. | Reject and Continue | |
| F100S-338 | | If Schedule J, Line 5 [CreditRecaptureAmount] attribute [CAForm3807Indicator] is present, then Form 3807, Part II, Line 2b [GeneralHiringCrRecapture] amount must be present. | Reject and Continue | |
| F100S-339 | | If Schedule J, Line 5 [CreditRecaptureAmount] attribute [CAForm3809Indicator] is present, then Form 3809, Side 1, Part V, Line 5 [GeneralHiringCrRecapture] amount must be present. | Reject and Continue | |
| F100S-350 | | If Schedule J, Line 6 amount [AddOnTaxesCreditRecaptureTotal] is present, then Form 100S, Line 36 [TaxMinusCreditsAndPayments] or Line 37 [OverpaymentBeforePenaltyAndInt] attribute [SchJIndicator] must be present and equal "From Schedule J". | Reject and Continue | |
| F100S-355 | Schedule K | If Schedule K, Line 2, column (d) [NetRentalRealEstateIncomeLoss] amount is present, then Federal form 8825 must be attached to the state return. | Reject and Continue | |
| F100S-360 | | If Schedule K, Line 7, column (d) [NetSTCGL] or Line 8 column (d) [NetLTCGL] amount is present, then Schedule D (100S) must be attached. | Reject and Continue | |
| F100S-365 | | If Schedule K, Line 11, column (d) [RecoveryPropertyExpenses] is present, then Schedule B (100S) must be attached. | Reject and Continue | |
| F100S-370 | Schedule F | If Schedule F, Line 2 [CostOfGoodsSold] is present, it must equal Schedule V, Line 8 [CostOfGoodsSold]. | Reject and Continue | |
| F100S-420 | | If Schedule F, Line 22 [OrdinaryIncomeLoss] is present, then amount must equal Form 100S, Line 1 [TradeOrBusinessIncomeLoss]. | Reject and Continue | |
| SCHD (100S)-340 | Schedule D (100S) | If Schedule D (100S), Section A, Line 2 [OtherSTCG], Line 5 [OtherLTCG] and/or Section B, Line 2a [OtherSTCG], Line 6 [OtherLTCG] amount is present, Form 3805E must be attached for each amount present. | Reject and Continue | |
| SCHD1-010 | Schedule D-1 | If Schedule D-1, Line 4 [GainInstallmentSalesForm3805E] amount is present, then Form 3805E must be attached. | Reject and Continue | |
| SCHD1-020 | | If Schedule D-1, line 5 [GainLossForm8824] amount is present, then Federal form 8824 must be attached to the state return. | Reject and Continue | |
| SCHD1-050 | | If Schedule D-1, line 14 [NetGainLossForm4684] amount is present, then Federal form 4684 must be attached to the state return. | Reject and Continue | |
| SCHD1-060 | | If Schedule D-1 Line 15 [OrdinaryGainInstalSalesFrm3805E] amount is present, then Form 3805E must be attached. | Reject and Continue | |
| SCHD1-070 | | If Schedule D-1, line 16 [OrdGainLossLikeKindExchg8824] amount is present, then Federal form 8824 must be attached to the state return. | Reject and Continue | |
| SCHD1-080 | | Schedule D-1, Line 17 [TotalOrdinaryGainLoss] must equal the sum of Line 10, column (g) [GainOrLoss] - Line 11 [OrdinaryLoss] + Line 12 [PropertyGainNonrecapturedLoss] + Line 13 [TotalSectionPropertyAmount] + Line 14 [NetGainLossForm4684] + Line 15 [OrdinaryGainInstalSalesFrm3805E] + Line 16 [OrdGainLossLikeKindExchg8824]. | Reject and Continue | |

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| SCHD1-090 | | Schedule D-1, Line 34 [TotalSectionPropertyAmount] must equal the sum of Column A through D of Lines 28b [Section1245PropertyAmount] + 29g [Section1250PropertyAmount] + 30c [Section1252PropertyAmount] + 31b [Section1254PropertyAmount] + 32b [Section1255PropertyAmount] and entered on Part II, Line 13 [TotalSectionPropertyAmount]. | Reject and Continue | |
| SCHR-015 | Schedule R | If Schedule R, Line 1b [WatersEdgeOffset] amount is present, then Form 2424 must be attached. | Reject and Continue | |
| SCHR-020 | | Schedule R, Line 1c [CombinedOffsetAndNetIncomeLoss] must equal Line 1a [NetIncomeLossAfterAdjustments] + Line 1b [WatersEdgeOffset]. | Reject and Continue | |
| SCHR-030 | | Schedule R, Line 4 [RentalProperty] must equal Line 3, column (c) from Schedule R-3 [NetIncomeLoss]. | Reject and Continue | |
| SCHR-040 | | Schedule R, Line 6 [SaleOfAssets] must equal Line 2 column (e) [GrandTotalGainLoss] from Schedule R-4. | Reject and Continue | |
| SCHR-050 | | Schedule R, Line 35 [NetCAIncomeLoss] amount must equal Form 100 or 100W Line 19 or Form 100S, Side 1, Line 16 [NetIncomeState] amount. | Reject and Continue | |
| SCHR-060 | | Schedule R-1, Line 1, column (a) [TotalProperty] amount must be equal to or greater than Line 1, column (b) [TotalProperty] amount. | Reject and Continue | |
| SCHR-070 | | Schedule R-1, Line 2, column (a) [TotalPayroll] amount must be equal to or greater than Line 2, column (b) [TotalPayroll]. | Reject and Continue | |
| SCHR-080 | | Schedule R-1, Line 3, column (a) [TotalSales] amount must be equal to or greater than Line 3, column (b) [TotalSales] amount. | Reject and Continue | |
| SCHR-090 | | Schedule R, Side 1, Line 18a [ApportionmentPercentage] must equal Schedule R-1, Line 5 [ApportionmentPercentage] amount. | Reject and Continue | |
| F3523-010 | Form 3523 | If Form 3523, Line 17b amount [ReducedRegularCredit] is present, then attribute [Section280CElection] must be present and contain the value "Section280C". | Reject and Continue | |
| F3523-020 | | If Form 3523, Line 39b amount [RdcdAltIncrementalCredit] is present, then attribute [Section280CElection] must be present and contain the value "Section280C". | Reject and Continue | |
| F3805E-010 | Form 3805E | If Form 3805E, Line 12 [IncomeRecapture] amount is present then Schedule D-1 must be attached. | Reject and Continue | |
| F3805E-020 | | Form 3805E, Line 13 [SumOfAdjBasisCommIncmRcptr] must equal the sum of Line 10 [AdjustedBasis] + Line 11 [CommissionsOtherExpensesOfSale] + Line 12 [IncomeRecapture] | Reject and Continue | |
| F3805E-030 | | Form 3805E, Line 18 [ContractPrice] must equal the sum of Line 7 [SellingPriceLessMortgageIndbt] and Line 17 [MortgLessAdjBasisCommIncmRcptr], unless Line 14 [SumLessAdjBasisCommIncmRcptr] is less than or equal to zero. | Reject and Continue | |
| F3805E-040 | | Form 3805E, Line 26 [InstalSaleIncmLessOrdnrlyIncm] must equal the result of Line 24 [InstallmentSaleIncome] minus Line 25 [OrdinaryIncomePart]. | Reject and Continue | |
| F3805E-050 | | Form 3805E, Line 37 [PaymentPriceLessOrdinaryIncome] must equal the result of Line 35 [TotPymtPrcMultipliedGroPrftPct] minus Line 36 [OrdinaryIncmUnderRecaptureRIs]. | Reject and Continue | |

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| PMT-020 | CA-Payment | If the [CA-Payment] document is present, then the Account Period Ending Date [AccountPeriodEnd] on your Return Payment request must match the Tax Period End Date [TaxPeriodEndDate] in the Return Header [CA-ReturnHeader]. | Reject and Continue | Modified |
| PMT-030 | | If the [CA-Payment] document is present, then the Account Period Ending Date [AccountPeriodEnd] on your Estimate Payment request must be greater than the Tax Period End Date [TaxPeriodEndDate] in the Return Header [CA-ReturnHeader]. | Reject and Continue | Modified |
| G0000-020 | General Form Rules | Forms 3805Z, 3806, 3807 and 3809 Schedule Z Part II [CrLimitation] must be blank, if filed with Form 100S | Reject and Continue | |
| X0000-010 | General Schema Rules | Your State return does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error. | Reject and Stop | |
| X0000-020 | | Your Federal return does not match the latest published IRS Schema or is not well formed. You must contact your software provider to resolve this error. | Reject and Stop | |
| R0000-050 | | The EFIN on your return must match the EFIN on the submission manifest. You must contact your software provider to resolve this error. | Reject and Continue | |
| R0000-060 | | The number of Binary Attachment files computed by FTB must match the Binary Attachment count attribute [binaryAttachmentCount] from the CA Return Header [CA-ReturnHeader] in the CA-Return element. | Reject and Continue | |
| R0000-065 | | The total number of documents contained within [CA-ReturnData] or [CA-CombinedReportSchedules] must match the document count attribute [documentCount] contained within the specific [CA-ReturnData] or [CA-CombinedReportSchedules] element, as computed by FTB. | Reject and Continue | |
| R0000-070 | | A federal return (XML) must be attached with every state submission except, the CA Form 568 or Form 100 [TypeOfCorp] = "FASIT". | Reject and Stop | |
| R0000-080 | | The tax year in the Return Header must match the tax year in the Submission Manifest. | Reject and Stop | |
| R0000-090 | | You cannot submit a 2007 tax year return, earlier than January 2, 2008. | Reject and Stop | |
| T0000-010 | CA- Transmission Manifest | The "Count" of submissions in the [SubmissionDataList] does not equal the actual number of submission ZIP archives/files attached. | Reject and Stop | |
| T0000-030 | | Transmission Manifest not present. Unable to proceed. | Reject and Stop | |
| T0000-040 | | Multiple Transmission Manifests are present. Unable to proceed. | Reject and Stop | |
| X0000-030 | | Your Transmission Manifest does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error. | Reject and Stop | |
| T0000-070 | | The Transmission ID must match the "Transmission ID" portion of the original outer ZIP archive/file name. | Reject and Stop | |
| T0000-080 | | The "ETIN" portion of your Transmission ID must match the ETIN in the Transmission Manifest. | Reject and Stop | |

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| T0000-090 | | The "Current Year" portion of your Transmission ID is not current. | Reject and Stop | |
| T0000-100 | | The "Julian Date" portion of your Transmission ID is outside the acceptable range (cannot be more than five days prior to, or one day after the actual processing date). | Reject and Stop | |
| T0000-110 | | The "Transmission ID" is not unique. | Reject and Stop | |
| T0000-120 | | The ETIN in your Transmission Manifest is not recognized as an Authorized e-file Provider by FTB. | Reject and Stop | |
| T0000-130 | | Not every "Submission ID" in the [SubmissionDataList] has a corresponding submission ZIP archive/file contained within this transmission. | Reject and Stop | |
| T0000-140 | General Transmission Errors | Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted. | Reject and Stop | |
| T0000-150 | | Invalid directory structure. Unable to find items where they're expected to be located. | Reject and Stop | |
| T0000-160 | | No attachments/submissions are present. Unable to proceed. | Reject and Stop | |
| T0000-170 | | There is a problem with the name [TransmissionID] of your transmission file. All transmission files must have a naming covention that is according to the transmission specification contained in FTB Pub. 1346B. Please rename and resubmit the file | Reject and Stop | |
| X0000-040 | CA- Submission Manifest | Your Submission Manifest does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error. | Reject and Stop | |
| S0000-020 | | The Submission ID [SubmissionID] must match the "Submission ID" portion of the original outer ZIP archive/file name. | Reject and Stop | |
| S0000-040 | | The "EFIN" portion of your Submission ID must match the EFIN in the Submission Manifest. | Reject and Stop | |
| S0000-050 | | The "Current Year" portion of your Submission ID is not current. | Reject and Stop | |
| S0000-060 | | The "Julian Date" portion of your Submission ID is outside the acceptable range (cannot be more than five days prior to, or one day after the actual processing date). | Reject and Stop | |
| S0000-070 | | Your Submission ID is not unique. | Reject and Stop | |
| S0000-080 | | The EFIN in your Submission Manifest is not recognized as an Authorized e-file Provider by FTB. | Reject and Stop | |
| S0000-090 | | The Tax Year the submission applies to is either incorrectly identified or not supported (currently, only 2005 for the Form 100 and 2006 - 2007 for all forms types). | Reject and Stop | |
| S0000-095 | | Our records indicate that you are not authorized to submit a tax return of a type and for a tax year specified in the Submission manifest. | Reject and Stop | |
| S0000-100 | General Submission Errors | Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted. | Reject and Stop | |

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| S0000-110 | | Invalid directory structure. Unable to find items where they're expected to be located. | Reject and Stop | |
| S0000-120 | | Submission Manifest not present. Unable to proceed. | Reject and Stop | |
| S0000-130 | | Multiple Submission Manifests are present. Unable to proceed. | Reject and Stop | |
| S0000-140 | | A State submission is not present. Unable to proceed. | Reject and Stop | |
| S0000-150 | | Multiple State submissions are present. Only one State submission XML Data is allowed in each Submission ZIP Archive. Unable to proceed. | Reject and Stop | |
| S0000-170 | | Multiple Federal submissions are present. Only one Federal submission XML Data is allowed in each Submission ZIP Archive. Unable to proceed. | Reject and Stop | |